

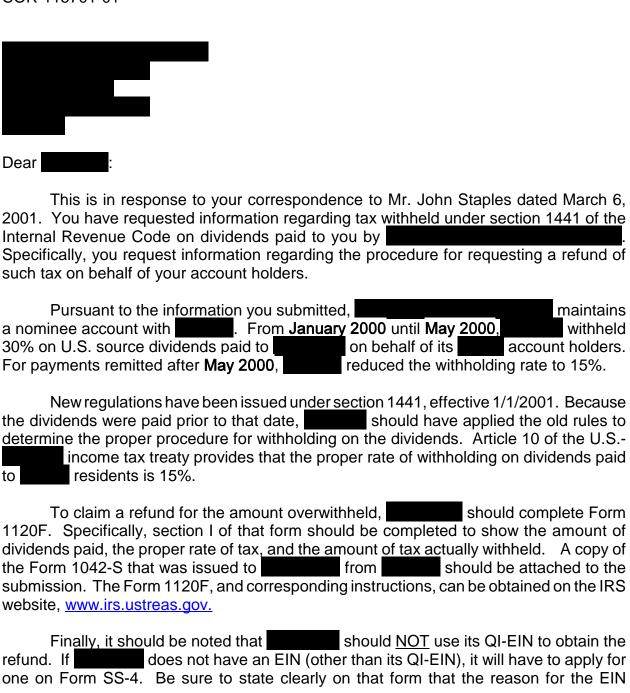
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

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CC:INTL:Br2:LHatten-Boyd

COR-115701-01



request is to obtain a treaty benefit. Otherwise, reporting requirements will attach to the number issued and will receive notices in the future for failure to make returns as required by certain foreign entities.

We hope this information is helpful. If you have any further questions regarding this matter, please feel free to contact Laurie Hatten-Boyd of my office at (202) 622-3164.

Sincerely,

Phyllis E. Marcus Branch Chief, CC:INTL:BR 2 Office of Associate Chief Counsel (International)